G.R.S.-IX—5]

Previous references. 1923-24 (G. H.) File No. 207-13 ~~181-23~~

G.H. 181:23-2 Serial Nos. 1

Later references:

G.E. 21.29-1

6.11.43

GENERAL AND REVENUE SECRETARIAT.

P.40(E)

Serial Nos. 1

Part B for March 1924.

SUBJECT

Proposal to make the whole of the minor head "Reception & Entertainment of Guests" non-votable by bringing it under "Staff & Household of His Highness the Maharaja".

To,

The Comptr

No. H(5430)D/31-3-1924.

States that certain heads of expenditure coming under Sec: 13(c) of the L.C. Rules: No XVIII of 1923 should be treated as non-votable.

9/4/24

G. R S. III-2]

General and Rev
Secretariat.

Financial Secretary's note
dtd 23.2.24
regarding the Schedule
of Demands for
voting on the Budget
in the Legislative
Council

3159 (1)
3115

28.

DS FOR 1924-25.

demands is given in the
le 16 (4) of the Rules
ncil Regulation. What the
form of the Schedule of Demands should be and what Demands for Grants for next year should be included in the Schedule have to be settled.

2 The heads of expenditure which, according to Section 13 (2) of the Legislative Council Regulation are not to be submitted to the vote of the Council have also to be precisely defined.

3 I note below the classes of charges to be excluded from discussion and voting by the Council and the heads of expenditure that fall under each class:-

Classes of charges.	Heads of Expenditure.
The Palace including the Staff and Household of His Highness the Maharaja.	11. Palace 12. General Administration (1) Staff and Household of His Highness the Maharaja. 31. Army (9) Palace Military.
	The allotment for the New Guests' Mansion at Mysore will be included in the demand for the Public Works Department and it is not, therefore excluded from discussion and voting by the Council.
~~The Pensions of Public Servants.~~	~~15. Pensions & Allowances~~ ~~(2) Superannuation and Allowances.~~

P.T.O.

[G. R. S. III-2]

General and Revenue Secretariat.

S2 File No. 207/181 of 1923

Serial No.	Classes of charges.	Heads of Expemditure.
13 (2)(ii)	Military Forces of His Highness the Maharaja.	31. Army. (1) Headquarters (2) Mysore Lancers (3) Mysore Transport Corps (4) Mysore Horse (5) Barr or Native Infantry. (8) Military Stores (10) Superannuation and Retired allowances. (11) Military works (12) Military Stores Suspense accounts.
		Whether the remaining two minor heads (6) Grass farms and (7) Kunigal Stud Farm come under the class of excluded charges has to be decided. The Grass Farms are auxiliary to the maintenance of a Cavalry Regiment and I do not think there can be any doubt about excluding this minor head. The position, however, is not so clear in respect of the Kunigal Stud Farm. If it is not a direct auxiliary of the Military Department, it cannot be brought under thi class of excluded charges.
13 (2)(iii)	The Pensions of Public Servants.	15. Pensions & Allowances (2) Superannuation and Allowances. (3) Compassionate Allowances. (4) Gratuities. (5) Commuted value of pensions.
		The scheme of commutation of pensions has been held in abeyance and it is unlikely that any provision will be made for it in the next year Budget. When any provision is made for it in a future year's Budget, it would come under the category of excluded charges as it undoubtedly falls under the class of pensions of Public Servants

General and Revenue Secretariat.

97 File No. 281 of 19 23

Serial No.	Classes of charges.	Heads of Expenditure.
		The form in which pensions are paid, whether as they fall due month by month, or in the shape of capitalised value, cannot affect the character of the payment.
13 (2)(iv)(a).	Expenditure on matters pertaining to or affecting the relations of His Highness the Maharaja with the Paramount Power or other States.	32. Subsidy to British Government.
13 (2)(iv)(b).	Expenditure on matters governed by treaties or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power.	I am not sure if we have any items which come at all under this category. I would invite attention in this connection to the minor head relating to Political Pensions and allowances under 15. Pensions and Allowances. There are the following items under it:- 1. Allowances to the Families of Sirdars and Officers of the late Hyder Ali Khan and Tippu Sultan's court. 2. Allowances for Tombs, Gumbaz and Mausoleum of Hyder Ali Khan and Tippu Sultan and Masjids at Seringapatam. 3. Pallegars 4. Sarjapur Stipendiaries 5. Mutfarkhat Pensioners. I do not think that pensions paid to Pallegars and Sarjapur Stipendiaries and Mutfarkhat Pensioners have any direct or indirect relation to any understanding or treaty or convention with the Paramount Power. Items 1 and 2, however, appear to have some sort of relation to treaties made with the

NOTE—Contn. sheet.

Serial No.	Classes of charges.	Heads of Expenditure.
		the Paramount Power after the fall of Seringapatam.
13 (2)(v)	Interest on loans and charges on account of Sinking Funds guaranteed at the time of raising the loans.	9. Interest on Debt and other Obligations. (1) Interest on Debt (2) Interest on other Obligations. I understand by "loans" that loans of all kinds are meant and have accordingly included the head (2) Interest on other Obligations under which come interest payments to be made on different kinds of obligations like Savings Bank Deposits, Provident Funds and Insurance Funds. When money belonging to others is held by Government, payment of interest on it is a normal incident of the transaction and there is no object in submitting an inevitable liability of this kind to the vote of the Council. 8. Sinking Funds. There are three loans for which we are forming Sinking Funds viz., 7 %, 6½ % and 6¼ % loans. The formation of Sinking Funds for the first two loans is part of the contract with the lenders. No such stipulation was made in the prospectus issued inviting subscriptions to the 6¼ % Loan. But the intention was to form a Sinking Fund in respect of even this loan ~~also.~~ (~~According to the section of the Legislative Council Regulation quoted above,~~) (vide portion marked on page 42 of the printed Loan papers put up) only the Sinking Funds guaranteed at the time of raising the loans are not to be submitted to the vote of the Council. The Sinking Fund for the 6¼ % Loan has, therefore, to be voted ~~upon~~ by the Council.

+T According to the section of the Legislative Council Regulation quoted above

NOTE—Contn. sheet.

Serial No.	Classes of charges.	Heads of Expenditure.
13 (2)(vi)	Expenditure of which the amount is prescribed by or under any law.	I do not think we have now any items of expenditure coming under this class.

4 "Refunds of Revenue" are items of expenditure which are classified as deduct entries on the Revenue side of the Budget. Items of Refunds also have, therefore, to be submitted to the vote of the Council and they may be taken along with respective heads.

(5) Under 7. Supervision of Mines and other charges, two kinds of expenditure are brought: (1) Direct expenditure on Inspections of Mines and Explosives and (2) Indirect charges on Courts of Law, Police, Medical and Education which are transferred to this head from the respective service heads. It will be convenient for purposes of voting if the charges falling under Courts of Law, Police, Medical and Education are treated as part of the total charges of the respective service heads and not separated from them and independently submitted to the vote of the Council as part of 7. Supervision of Mines and other charges. The demand for grants under this head to be separately placed before the Legislative Council may be limited to the direct charges relating to the Supervision of Mines and Explosives. I would however suggest that the procedure of transferring these items to 7 Supervision of Mines may be discontinued altogether as it serves no useful purpose and involves unnecessary transfers in accts. If this arrangement is adopted the Voting of this head will be simplified)

(6) The grants on account of Working Capital for the Commercial Concerns worked by the Department of

NOTE—Contn. sheet.

5

Serial No.

of Industries and Commerce and for the Iron Works may be clubbed ~~together~~ with the Fixed Capital for the same works for the purpose of obtaining approval of the Legislative Council. Whether floating or fixed, the expenditure is capital in its nature and it is best to deal with both the demands together in respect of each of these two classes of Works.

7 We are incurring expenditure from the Depreciation Funds of the Electrical Department and the Kolar Gold Fields Water Works and the allotments for these works also have to be voted by the Council and an additional demand may be included in the Schedule for all Depreciation Fund Works.

8) Under some of the heads of expenditure appear receipts of different kinds taken in reduction of charges. A typical instance of this kind is the head of Education. We have under this head, contributions of various kinds aggregating about Rs. 6½ lacs. The question arises in regard to heads of this class whether the demand to be submitted to the vote of the Council should be for gross expenditure or net expenditure. According to the British Parliamentary practice, it is the net figure which is adopted for purposes of voting but Supplementary Estimates are required when either the net or the gross expenditure is likely to be exceeded. Supposing that a de

net.

6

mand

Serial No.

demand is made for a gross expenditure of £ 200,000, that receipts to the extent of £ 60,000 are taken in reduction of it and that the net expenditure voted by Parliament is £ 140,000. If this net amount proves insufficient owing to increased expenditure or to falling off under receipts, a further grant has to be applied for. If the actual gross expenditure amount to, say £ 206,000 and receipts amount to £ 70,000, the net amount required is £ 136,000 which is less than the grant of £ 140,000; nevertheless, a Supplementary Estimate for this excess of £ 6,000 has to be presented to Parliament, though it would be reduced to a nominal net total, by deducting increased receipts fo say £ 5,900, i.e., the net Supplementary Grant applie for would be £ 100. This procedure is adopted to prevent increased receipts from being utilised to enlarge, without Parliamentary sanction, the gross expenditure as shown in the original estimate. We may follow this ~~same~~ practice.

9 Expenditure on the Bhadra Project met from the Irrigation Capital Reserve is included in the Demand for 23. Irrigation Works and it need not, therefore, be separately submitted to the vote of the Council.

10) As regards disbursements under Debt Heads, the charges for which the sanction of the Legislative Council has to be obtained are the following:-

et.

Serial No.

(1) Interest free advances, and

(2) Loans and advances bearing interest.

Under head (1) will mostly come departmental advances, e.g., working advances to the Sandal Oil Factories; permanent advances to various Departments and other advances which carry no interest. Under head (2) will come all loans and advances, e.g., Taccavi loans and loans to Municipalities, which carry interest. The actual provision made in the Budget under these two heads is for net payments, if estimated disbursements exceed estimated receipts. As in the case of Service expenditure heads under which receipts taken in reduction of charges appear, net disbursements under Advances and Loans may be put up for vote and excesses in both the gross and net disbursements due to variations in payments and recoveries regularised by Supplementary Grants voted by the Council. Sometimes the net result of these heads is a receipt and not a payment at all. This is the position in the Ways and Means estimate for current year. In such cases the Demand may be for gross disbursements set off by anticipated receipts.

(11) Demand No.22 in the Statement of Demands referred to in rule 16 (4) is for "Reserve at the disposal of the Finance Department". As the Council meets only at intervals, it is not possible to obtain its

sanction

G. R. S. III-2]

General and Revenue Secretariat. | 52 File No. 187/20 of 1923

Serial No.

sanction for supplies in excess of original grants, the need for which is felt in the course of a year. There is, accordingly, need for an arrangement according to which a sort of imprest may be taken with the consent of the Council and items of urgent expenditure requiring to be covered by supplementary ~~or additional~~ grants met from it and the imprest recouped when the grants are actually voted by the ~~the~~ Council at its next sitting. I append an extract of the discussion in the Madras Legislative Council relating to a Reserve of this kind, when its formation was first proposed there under the Reform Finance. What the amount of the Reserve should be in our case may be settled in the final stage of the Budget for next year. The fixing of a particular amount cannot place any limitation in respect of necessary expenditure for which the need may be felt in the course of a year. All that the Reserve aims at is to provide an arrangement according to which the incurring of expenditure supplementary ~~or additional~~ to grants sanctioned by the Legislative Council is brought under control in normal circumstances.

13 Against the excluded heads of expenditure - major or minor - the word "non-voted" may be printed in the Budget Estimates.

3185

W

G. R. S. III-2]

General and Revenue Secretariat.

92 File No. ~~16~~ 1/W of 1923

Serial No.

14 Who should have the charge of demands when submitting them to the Council under rule 16 (1) (a) may be settled after it is decided who should be the Official Member of the Council.

15 According to the proposals made above, the form of Schedule of Demands will be as in the statement appended. For showing how the Schedule will stand, I have inserted the Budget Estimate figures for the current year in it.

S

11 Subject to Demand No. chief Secy on regard to items to be brought under 13(2) ii, iii iv(a) & iv(b).

Mungl 23.2.24

9. 23.2.24

13(2) ii. Municipal Stud Farm is an anomaly the Min's Dept. the justification being that the Farm should provide remounts & depôt posts & the cavalry regiment. It is at present providing some depôt posts, but no remounts. ~~The Depôt~~ It would be very inconvenient to separate this portion of the Min's & submit it to the vote of the Council.

17

U

General and Revenue Secretariat.

97. File No. 27 of 1973

Serial No.

13(2) IV.(6). Re-consideration whether the grant to the Indian Institute of Science should be brought under the Plan. I am of opinion that it is to be regarded as Non-Plan.

Sd/- K M 25/2

Dewan)

Dewan) 25/2

01. I generally agree with the Financial Secretary.

15? Generally agree with the Financial Secretary.

The matter is very important & requires discussion in Council. Please circulate for meeting next week as urgent.

Sd/- K M 25/2

1) The matter is very important & requires discussion in Council. Please circulate for meeting next week as urgent.

2) Please circulate for meeting next week as urgent.

Sd/- ARB 26/2.

26.2

circulate K M 26/2

2) circulate 26/2

26/2

Sd/-

11

NOTE—Contn. sheet.

(For Disposal at the next Meeting)

No. C. 354

of 1923-24.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause iii. of the schedule)

Schedule of demands for voting on the budget in the Legislat Council.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

27th February 19 24.

Chief Secretary to Government.

Extraordinary Member of Council.

First Member of Council.

Second Member of Council.

Third Member of Council.

C 352

B

Extract from the Proceedings of the 690th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 6th March 1924.

4.

205. Subject- (Clause III (a) of the Schedule)

Schedule of demands for voting on the budget in the Legislative Council.

ORDER OF THE COUNCIL.

The list given in Financial Secretary's note may be adopted subject to the following:-

1. Military

(1) Grass Farms

(2) Kunigal Stud Farm to be non-votable.

2. All political pensions and allowances to be non-votable

3. Interest on loans: } to be non-votable.
Interest on debt. }

As regards interest on other obligations, the Government of India practice to be followed.

4. Expenditure under agreements.

Grant to the Institute of Science to be non-votable.

(Sd.) A.R. Banerji,

DEWAN OF MYSORE.

"EXTRACT"

Financial Secretary with Compts.
(sd) K.M.
7/3/24

Chief Secretary to Government.

WD 1471—GPB—2,000—1-3-21

G. R. S. III-2]

General and Revenue Secretariat. | G.F. File No. 181 of 1923.

Serial No.

15) I have put up a D.S.N.

16) The clauses relating to Interest in the Government of India Act and the Mysore Legislative Council Regulation are as under:-

Government of India Act.	Mysore Legislative Council Regulation.
"Interest and Sinking Fund charges on Loans."	"Interest on Loans and charges on account of Sinking Funds guaranteed at the time of raising the Loans.

The Law of both the Governments is the same in respect of Interest and I have verified by reference to the Schedule of Demands of the Government of India submitted to the vote of the Legislative Assembly that what is excluded from voting is only "Interest On Debt". "Interest on other Obligations" is treated as a votable item by the Government of India and we may therefore adopt the same procedure here.

yes

NOTE—Contn. sheet.

Submitted to His Highness

Under Section 13 (2) of the Legislative Council Regulation No. XXIII of 1923, certain classes of expenditure are not to be submitted to the vote of the Legislative Council. It is necessary to define the particular items of expenditure which are to be treated as non-votable according to the Regulation. This point was considered by the Council on 6th March 1924. The clauses of the Regulation and the particular heads of expenditure coming under each clause which, in the opinion of the Council, should be treated as non-votable are detailed below:-

No. of clause.	Classes of excluded charges.	Heads of expenditure.
13 (2) (i).	The Palace including the staff and household of His Highness the Maharaja.	11. Palace. 12. General Administration. (1) Staff and household of His Highness the Maharaja. 31. Army. (9) Palace Military.
13 (2) (ii).	Military Forces of His Highness the Maharaja.	31. Army. All the minor heads under this major head, including - (6) Grass Farms, and (7) Hunigal Stud Farm.
13 (2) (iii).	The Pensions of Public servants.	15. Pensions & Allowances. (2) Superannuation & Allowances. (3) Compassionate Allowances. (4) Gratuities. (5) Commuted value of Pensions.
13 (2) (iv) (a).	Expenditure on matters pertaining to or affecting the relations of His Highness the Maharaja with the Paramount Power or other States.	32. Subsidy to British Government.
13 (2) (iv) (b).	Expenditure on matters governed by treaties or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power.	15. Pensions & Allowances- (1) Political Pensions & Allowances. 26. Education - (13) Miscellaneous, (ii) Contribution to the Indian Institute of Science, Bangalore.

Interest

No.of clause.	Classes of excluded charges.	Heads of expenditure.
13 (2) (v).	Interest on loans & charges on account of Sinking Funds guaranteed at the time of raising the loans.	9. Interest on Debt and other Obligations - (1) Interest on Debt. 8. Sinking Funds - Sinking Funds for 7% and 6½ % loans. (Sinking Fund for 6¾ % loan has to be submitted to the vote of the Council as its formation was not specifically guaranteed in the Loan Prospectus.)
13 (2) (vi).	Expenditure, of which the amount is prescribed by or under any law.	Nil.

2. The list of non-votable items as proposed above may be graciously approved.

Camp Mysore,
12th March 1924.

12 MAR 1924

SGN.

CONFIDENTIAL.

Record of Cases submitted for the Orders of His Highness the Maharaja

1

C.596
12.3.24

Subject.

To) List of items that are not to be submitted to the vote of the Legislative Council.

696.
With D o letter No.205 dated 13/3/24.

Order.

By) KRW
13/3/24

By) As on 60.
[illegible]

C 354 16

Do No. 205
Kilbone file

The Palace,
Mysore.

13th March 1924.

D.O. No. C. 596 dated 13.3.24 from the Private Secretary to His Highness to A.R. Banerji Esq., C.S.I., C.I.E. Dewan of Mysore

My dear Sir,

I am directed to return File No. C. 596 and to suggest that expenditure incurred on the Government House may also be excluded from the purview of the Legislative Council. It may perhaps form an item under "Staff and Household of His Highness the Maharaja ".

Yours sincerely,
Mirza M. Ismail

Financial Secretary may be consulted

Sd/ ARB
14/3.

Rajamantra Dhurina

A. R. Banerji, Esq., C.S.I., C.I.E.,

Mysore.

G. R. S. III-2]

General and Revenue Secretariat.

R. [illegible] File No. 181 of 1923.

Serial No.

35) The "expenditure incurred under Government House" is part of a detailed head under 12. General Administration, 6. Reception and Entertainment of Guests. The items of this expenditure are the following:-

Supervision.	Rs.3,936	
Indoor establishment.	Rs. 3,552	
Outdoor establishment.	Rs. 1,680	
Total	Rs. 9,168	Page 92 of the Budge
Bonus to Government House servants.	Rs. 600	,, 29 ,,

Part of the expenditure on Travelling Allowances and Contingencies under the same detailed head (page 29 of the Budget) also relates to Government House.

36) If the expenditure on Government House at Mysore alone should be considered as excluded, th detailed head on page 29 of the Budget will have t be separated into two parts and the part relating to Government House at Mysore transferred to the minor head 1. "Staff and Household of His Highness the Maharaja". I am not quite sure if the exper diture on Government House strictly falls under t excluded category "The Palace including the Staff and Household of His Highness the Maharaja."

[illegible] 17.9.24

Chief Secy) 36) Note KM 18/9. may be considered

Secy) 37/1923 [illegible]

NOTE—Contn. sheet.

G. R. S. III-2]

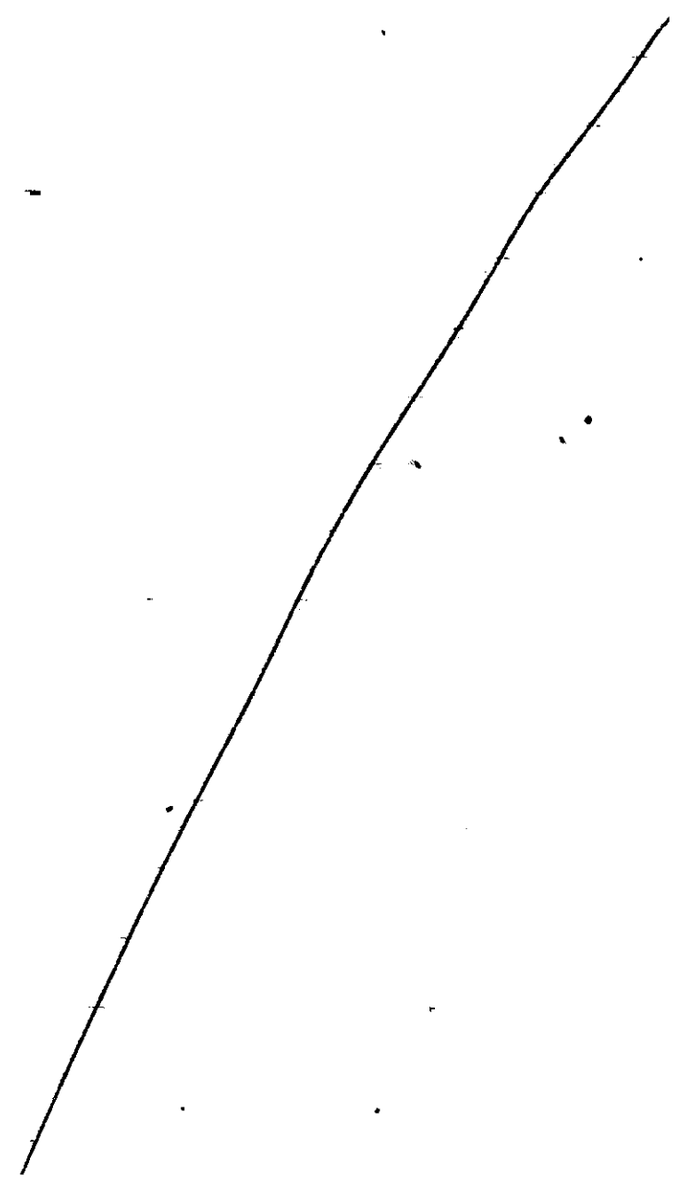
General and Revenue Secretariat.	File No.	of 19

Serial No.

36

note for next meeting MS (20-3) urgent

TSW



C 554 21

Extract from the Proceedings of the 692nd *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 20th March *1924*

211. Subject- (Clause iii of the Schedule)

Schedule of Demands for voting on the budget in the Legislative Council.

DEWAN'S OFFICE
RECD 22 MAR. 1924
Reg No 6882

39)

OPINION OF THE COUNCIL.

The cost of reception and entertainment of guests and distinguished persons may be brought under Staff and Household of His Highness and may be made non-votable i.e. minor head 6 under 12 General Administration, may be merged with minor head 1.

....

(Sd.) A. R. Banerji,
Dewan of Mysore.

40) Financial Secretary with Compliments.
24/3

"EXTRACT"

Chief Secretary to Government.

WD 1471—GPB—2,000—1-8-21

41) D S N Papers 24/3

42) H.H. the Dewan) 21.3.24

Submitted to His Highness.

43 The question of excluding from the purview of the Legislative Council, the expenditure under "Government House" referred to in D.O.No.205 dated 13th March 1924 from the Private Secretary to His Highness was considered by the Council on 20th March 1924. This item of expenditure is a part of that recorded under the head "Reception and Entertainment of Guests " subordinate to the major head " 12. General Administration." In view of the nature of the expenditure brought under this minor head, it was considered desirable to make the whole of it non-votable. It is under this head that expenditure on entertainment of guests, including distinguished personages like Viceroys, is recorded. It is undesirable that any part of this expenditure should be made the subject of discussion or voting in the Legislative Council. In view of all these facts, the Council is of opinion that the entire minor head "6. Reception and Entertainment of Guests" be made non-votable by being included under the minor head "1. Staff and Household of His Highness the Maharaja" The distinction now made under minor head No.6 in regard to Guests Houses that some of the items of expenditure are under the Chief Secretary, some under the Private Secretary to His Highness and some under the Huzur Secretary to His Highness need not be maintained and the reference to this distinction may, therefore, be omitted hereafter.

Page of Office Notes

Page 2 of do.

44) I request the gracious approval of His Highness to make the whole of the minor head "Reception and Entertainment of Guests" "non-votable, by bringing it under "Staff and Household of His Highness"

Bangalore,

24th March 1924.

24 MAR 1924

EWU.

SKR

Confidential.

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Proposal to make the whole of the minor head "Reception and Entertainment of Guests" non-votable, by bringing it under "Staff and Household of His Highness the Maharaja.

73.

45) *Order.*

~~KRW~~

25/3/24

46) Financial Secy.

47)

(24
C 354.

General and Revenue Secretariat.

Schedule of Demands for Voting on the budget in the Legislative Council

This is being kindly circulated to members for perusal of His Highness' orders

Maybe retained for some days in order to complete

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of

His Highness' orders $\frac{\text{before}}{\text{after}}$ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure)

Chief Secretary to Govt.

Through the Secretary to Government.

.....Department.

FIRST MEMBER OF COUNCIL.

The Second Member is on tour. File sent to the Secy.

SECOND MEMBER OF COUNCIL.

Draft minutes may come. Mr Rangachar will please

THIRD MEMBER OF COUNCIL.

Noted

Viewed - Issued

24

NOTE—Contn. sheet.

Mond&WD 1190—GPB—500 9-1-3.

Letter No. H 5430/9.7 207-23-1

dated 31.3.24

to the Comptroller to

Govt

Specifies the Heads-in res Budget-which are to be ~~brough~~ treated as non-votable under sec 13.2 of Legislature Council Regn XIV

of the items of expenditure are under the Chief Secretary, some under the Private Secretary to His Highness and some under the Huzur Secretary to His Highness need not be maintained and the reference to this distinction in the classification of charges may, therefore, be omitted.

3 Against the non-votable heads of expenditure, major or minor, the word non-voted may be printed in the Budget Estimates.

4 The distinction between the voted and non-voted items of expenditure comes into effect commencing from the Budget Estimates for 1924-25.

29.9.24

Financial Secretary to Government.

Revised Rs as 80.

30/3

Draft. G.J. 207-23-1

Fl 3430 dated 31.3.24 To

The Comptroller to Government,

BANGALORE.

Sir,

I am directed to state that the following heads of expenditure coming under Section 13 (2) of the Legislative Council Regulation No. XVIII of 1923 should be treated as non-votable:-

8. Sinking Funds
Sinking Funds for 7% and 6½% Loans

9. Interest on Debt and other obligations.
(1) Interest on Debt.

11. Palace

12. General Administration
(1) Staff and household of His Highness the Maharaja

15. Pensions and allowances.
All minor heads under this major head.

26. Education
(12) Miscellaneous
(ii) Contribution to Indian Institute of Science.

31. Army
All the minor heads ~~this~~ under th major head including (6) Gras Farms and (7) Kunigal Stud Fa

32. Subsidy to British Government.

2 The minor head (6) Reception and Entertainment of Guests under 12. General Administration should be transferred to the minor head ~~(1)~~

1. Staff and Household of His Highness the Maharaja. The distinction now made under the former ~~minor~~ head ~~(8)~~ in regard to Guests' Houses that some of

DEMAND XXXII.- RESERVE WITH THE FINANCE DEPARTMENT.

The Hon'ble Mr. C.G.Todhunter :- "I beg to move for a grant not exceeding one lakh of rupees for a reserve with the Finance Department. I think, perhaps, I owe a word of explanation to the Council about this demand. It is generally agreed that there should be some arrangement for a reserve and the arrangement varies in different places. In England they have what is called the Civil Contingencies Fund, from which the Government are allowed to borrow for current necessities and which they recoup as funds are voted. We have no arrangement corresponding to that in our rules and cannot incur any expenditure which is not actually voted by the House. At the same time it is clear that, as the year goes on, there will be new demands which will have to be placed before the House and there will be expenditure which we shall have to meet out of something other than the demands voted. For this purpose, the Imperial Legislative Assembly have made provision for a reserve, while the United Provinces Council has taken provision for a small Civil Contingencies Fund. I do not think there is very much difference between the two plans. What I propose is that we should take, in the first instance, a reserve of one lakh of rupees and I hope that the House will consent, in cases of emergency and when the House is not sitting, to the Government incurring expenditure against that reserve subject to consultation with the Finance Committee and then recouping that expenditure by coming before the House for a supplementary grant. I shall shortly move for an additional grant which will add a further sum to this reserv in order to place certain funds at the disposal of my Honourable Colleague the Minister for Local Self-Government which he specially desires to have made available for expenditure during the course of the year.

The demand No.XXXII was then put to the Council and was granted nem con.

Schedule of Demands for Grants.

No. of Demand.	Heads of Account.	Amount. 1923-24. Expenditure	Refunds of Revenue	Total.	Reference to pages in detailed estimates.
	A. Expenditure charged to Revenue.				
1.	1. Land Revenue.	27,27,000	1,52,000	28,79,000	19, 20, & 2.
2.	2. Forest.	15,58,000	15,000	15,73,000	21, 22 & 2.
3.	3. Excise	415000	159000	574000	23, 24, 3 & 4.
4.	3a. Income Tax	76,000	20,000	96,000	24, 4.
	4. Stamps	80,000	65,000	145000	24, 4.
	5. Registration	150000	1,000	151,000	25, 5.
5.	8. Sinking Funds	345000		345000	
	9. Interest	3130000		3130000	26.
	13. Muzrai	336000		336000	29, 30.
	15. Pension & Allowances	80,000		80,000	32.
6.	12. General Administration	1191000		1191000	27, 29.
7.	14. Scientific & Miscellaneous	100000	600	100600	30, 31, 6.
	7. Supervision of Mines.	46400	--	46400	25, 26.
8.	16. Stationery and Printing.	327000	--	327000	32, 33.
	17. Miscellaneous	316000	30000	346000	33, 6.
	35. Misc. Railway Expenditure				69
	36. Misc. Electrical Expenditure				69
9.	18. Courts.	1035000	22700	1057700	34, 35, 7.
	Shown under 7 Supervision of Mines	+25000		+25000	26
	19. Jails	179000	--	179000	35.
10.	20. Police.	1599000	200	1599200	36, 37, 7.
	Shown under 7 Supervision of Mines.	+104100	--	+104100	26.

No. of Demand.	Heads of Account.	Amount. 1923-24. Expenditure	Refunds of Revenue	Total.	Reference to pages in - detailed- estimates.
11.	21.Medical	988000	--	988000	37 - 41.
	Shown under 7 Supervision of Mines	+41000	--	+41000	46.
	22.Sanitation	68000	--	68000	42.
12.	23.Irrigation Works charged to Revenue	432000		432000	43.
13.	24.Civil Works.	1943000	5000	1948000	44-47,8.
14.	28.Industries and Commerce.	163000	500	163500	63-65,9.
	29.Co-operative Societies	112000		112000	66.
	25.Agriculture.	672000		672000	58,-63.
15.	26.Education.	4292000	3000	4295000	48-57,8.
	Shown under 7 Supervision of Mines	4500		4500	46.
16.	30.Grants for Public Improvements.	361000		361000	66.
17.	XXIV.Railways.				
	2.Working Expenses	6599000		6599000	10-11.
	3.Surplus Profits	64000		64000	"
	4.Guaranteed Interest	766000		766000	"
18.	XXV. Krishnarajasagara Works.				
	2. Working expenses.	43000		43000	11-12, 79
	XXVI.Electrical Works- C.P.S.				
	2. Working expenses	790000		790000	12-17
	Depreciation charges	561000		561000	
19.	& Telephone charges	15000		15000	
19.	XXVIII.Kolar Gold Fields Water Works.				
	2. Working expenses	139500		139500	18
	3.Depreciation	90500		90500	"
20.	XXIX. Industrial Works				18
	Working expenses and Depreciation	Not shown in Budget for 1923-24			
21.	Iron Works. Working expenses and Depreciation.	-do-			

No. of Demand.	Heads of Account.	Amount. 1923-24. Expenditure.	Refunds of Revenue.	Total.	Reference to pages in detailed estimates.
22.	Reserve at the disposal of Finance Department.	To be fixed in the final stage of Budget			
	B. Capital Works not charged to Revenue				
23.	37. Railways & Tramways.	1700000		1700000	
24.	38 Krishnarajasagara Works.	552000		552000	
	39. Electrical Works	1475000		1475000	
25.	41. Iron Works	1000000		1000000	
26.	40. Other Works	40000		40000	
27.	Expenditure met from Depreciation Funds.				
	Electrical Department	431000		431000	
	K.G.F.	80000		80000	
	C. Disbursement of Loans and advances.				
28	Advances	Not net payments in 1922-23			
	Loans.	In cases of net receipts the demand may be ~~per~~ for gross disbursement			

SCHEDULE OF DEMANDS FOR 1924-25.

1. A general statement of demands is given in the appendix referred to in Rule 16 (4) of the Rules under the Legislative Council Regulation. What the form of the Schedule of Demands should be and what Demands for Grants for next year should be included in the Schedule have to be settled.

2. The heads of expenditure which, according to Section 13 (2) of the Legislative Council Regulation, are not to be submitted to the vote of the Council have also to be precisely defined.

3. I note below the classes of charges to be excluded from discussion and voting by the Council and the heads of expenditure that fall under each class:—

	Classes of charges	Heads of Expenditure
13 (2) (i)	The Palace including the Staff and Household of His Highness the Maharaja.	11. Palace. 12. General Administration. (1) Staff and Household of His Highness the Maharaja. 31. Army. (9) Palace Military. The allotment for the New Guests' Mansion at Mysore will be included in the demand for the Public Works Department and it is not, therefore, excluded from discussion and voting by the Council.
13 (2) (ii)	Military Forces of His Highness the Maharaja.	31. Army. (1) Headquarters. (2) Mysore Lancers. (3) Mysore Transport Corps. (4) Mysore Horse. (5) Barr or Native Infantry. (8) Military Stores. (10) Superannuation and Retired allowances. (11) Military works. (12) Military Stores Suspense accounts. Whether the remaining two minor heads (6) Grass Farms and (7) Kunigal Stud Farm come under the class of excluded charges has to be decided. The Grass Farms are auxiliary to the maintenance of a Cavalry Regiment and I do not think there can be any doubt about excluding this minor head. The position, however, is not so clear in respect of the Kunigal Stud Farm. If it is not a direct auxiliary of the Military Department, it cannot be brought under this class of excluded charges.
13 (2) (iii)	The Pensions of Public Servants.	15. Pensions and Allowances. (2) Superannuation and Allowances. (3) Compassionate retired Allowances. (4) Gratuities. (5) Commuted value of pensions The scheme of commutation of pensions has been held in abeyance and it is unlikely that any provision will be made for it in the next year's Budget. When any provision is made for it in a future year's Budget it would come under the category of excluded charges as it undoubtedly falls under the class of Pensions of Public Servants. The form in which pensions are paid, whether as they fall due month by month, or in the shape of capitalised value, cannot affect the character of the payment.

	Classes of charges	Heads of Expenditure
13 (2) (iv) (*a*)	Expenditure on matters pertaining to or affecting the relations of His Highness the Maharaja with the Paramount Power or other States.	32. Subsidy to British Government.
13 (2) (iv) (*b*)	Expenditure on matters governed by treaties or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power	I am not sure if we have any items which come at all under this category. I would invite attention in this connection to the minor head relating to Political Pensions and Allowances under 15. Pensions and Allowances. There are the following items under it :— 1. Allowances to the Families of Sirdars and Officers of the late Hyder Ali Khan and Tippu Sultan's court. 2. Allowances for Tombs, Gumbaz and Mausoleum of Hyder Ali Khan and Tippu Sultan and Masjids at Seringapatam. 3. Pallegars. 4. Sarjapur Stipendiaries. 5. Mutfarkhat Pensioners. I do not think that pensions paid to Pallegars, Sarjapur Stipendiaries and Mutfarkhat Pensioners have any direct or indirect relation to any understanding or treaty or convention with the Paramount Powor. Items 1 and 2, however, appear to have some sort of relation to treaties made with the Paramount Power after the fall of Seringapatam.
13 (2) (v)	Interest on loans and charges on account of Sinking Funds guaranteed at the time of raising the loans.	9. Interest on Debt and other Obligations. (1) Interest on Debt. (2) Interest on other Obligations. I understand by "loans" that loans of all kinds are meant and have accordingly included the head (2) Interest on other Obligations under which come interest payments to be made on different kinds of obligations like Savings Bank Deposits, Provident Funds and Insurance Funds. When money belonging to others is held by Government, payment of interest on it is a normal incident of the transaction and there is no object in submitting an inevitable liability of this kind to the vote of the Council. 8. Sinking Funds. There are three loans for which we are forming Sinking Funds, *viz.*, 7, 6½ and 6 per cent loans. The formation of Sinking Funds for the first two loans is part of the contract with the lenders. No such stipulation was made in the prospectus issued inviting subscriptions to the 6½ per cent loan. But the intention was to form a Sinking Fund in respect of even this loan. *Vide* G. F. 289 of 19—1-4 page 42 of the printed Loan papers (According to the section of the Legislative Council Regulation quoted above only the Sinking Funds guaranteed at the time of raising the loans are not to be submitted to the vote of the Council. The Sinking Fund for the 6½% Loan has, therefore, to be voted by the Council.)
13 (2) (vi)	Expenditure of which the amount is prescribed by or under any law.	I do not think we have now any items of expenditure coming under this class.

4. "Refunds of Revenue" are items of expenditure which are classified as deduct entries on the Revenue side of the Budget. Items of Refunds also have, therefore, to be submitted to the vote of the Council and they may be taken along with respective heads.

5. Under 7. Supervision of Mines and other charges, two kinds of expenditure are brought: (1) Direct expenditure on Inspections of Mines and Explosives and (2) Indirect-

charges on Courts of Law, Police, Medical and Education which are transferred to this head from the respective service heads. It will be convenient for purposes of voting if the charges falling under Courts of Law, Police, Medical and Education are treated as part of the total charges of the respective service heads and not separated from them and independently submitted to the vote of the Council as part of 7 Supervision of Mines and other charges. The demand for grants under this head to be separately placed before the Legislative Council may be limited to the direct charges relating to the Supervision of Mines and Explosives. I would however suggest that the procedure of transferring these items to 7 Supervision of Mines may be discontinued altogether. It serves no useful purpose and involves unnecessary transfers in accounts. If this arrangement is adopted the voting of this head will be simplified.

6. The grants on account of Working Capital for the Commercial Concerns worked by the Department of Industries and Commerce and for the Iron Wroks may be clubbed with the Fixed Capital for the same works for the purpose of obtaining approval of the Legislative Council. Whether floating or fixed, the expenditure is capital in its nature and it is best to deal with both the demands together in respect of each of these two classes of Works.

7. We are incurring expenditure from the Depreciation Funds of the Electrical Department and the Kolar Gold Fields Water Works and the allotments for these works also have to be voted by the Council and an additional demand may be included in the Schedule for all Depreciation Fund Works.

8. Under some of the heads of expenditure appear receipts of different kinds taken in reduction of charges. A typical instance of this kind is the head of Education. We have under this head contributions of various kinds aggregating about Rs. 6½ lacs. The question arises in regard to heads of this class whether the demand to be submitted to the vote of the Council should be for gross expenditure or net expenditure. According to the British Parliamentary practice, it is the net figure which is adopted for purposes of voting but Supplementary Estimates are required when either the net or the gross expenditure is likely to be exceeded. Suppose that a demand is made for a gross expenditure of £ 2,00,000, that receipts to the extent of £ 60,000 are taken in reduction of it and that the net expenditure voted by Parliament is £ 140,000. If this net amount proves insufficient owing to increased expenditure or to falling off under receipts, a further grant has to be applied for. If the actual gross expenditure amounts to, say £ 206,000 and receipts amount to £ 70,000, the net amount required is £ 136,000 which is less than the grant of £ 140,000; nevertheless, a Supplementary Estimate for this excess of £ 6,000 has to be presented to Parliament, though it would be reduced to a nominal net total, by deducting increased receipts for say £ 5,900, *i.e.*, the net Supplementary Grant applied for would be £ 100. This procedure is adopted to prevent increased receipts from being utilised to enlarge, without Parliamentary sanction, the gross expenditure as shown in the original estimate. We may follow this practice.

9. Expenditure on the Bhadra Project met from the Irrigation Capital Reserve is included in the Demand for 23 Irrigation Works and it need not, therefore, be separately submitted to the vote of the Council.

10. As regards disbursements under Debt Heads, the charges for which the sanction of the Legislative Council has to be obtained are the following :—

(1) Interest-free advances, and
(2) Loans and advances bearing interest.

Under head (1) will mostly come departmental advances, *e.g.*, working advances to the Sandal Oil Factories; permanent advances to various departments and other advances which carry no interest. Under head (2) will come all loans and advances, *e.g.*, Taccavi loans and loans to Municipalities, which carry interest. The actual provision made in the Budget under these two heads is for net payments, if estimated disbursements exceed estimated receipts. As in the case of Service expenditure heads under which receipts taken in reduction of charges appear, net disbursements under Advances and Loans may be put up for vote and excesses in both gross and net disbursements due to variations in payments and recoveries regularised by Supplementary Grants voted by the Council. Sometimes the net result of these heads is a receipt and not a payment at all. This is the position in the Ways and Means estimate for current year. In such cases the Demand may be for gross disbursements set off by anticipated receipts.

11. Demand No. 22 in the Statement of Demands referred to in rule 16 (4) is for "Reserve at the disposal of the Finance Department." As the Council meets only at intervals, it is not possible to obtain its sanction for supplies in excess of original grants, the need for which is felt in the course of a year. There is, accordingly, need for an arrangement according to which a sort of imprest may be taken with the consent of the Council and items of urgent expenditure requiring to be covered by supplementary grants met from it and the imprest recouped when the grants are actually voted by the Council at its next sitting. I append an extract of the discussion in the Madras Legislative Council relating to a Reserve of this kind, when its formation was first proposed there, under the Reform Finance. What

"Interest on other Obligations" is treated as a votable item by the Government of India and we may therefore adopt the same procedure here.

M. N. K.
8-3-24.

22. Yes, I agree.

A. R. B.
12-3-24

Submitted to His Highness.

23. Under Section 13 (2) of the Legislative Council Regulation No. XIX of 1923, certain classes of expenditure are not to be submitted to the vote of the Legislative Council. It is necessary to define the particular items of expenditure which are to be treated as non-votable according to the Regulation. This point was considered by the council on 6th March 1924. The clauses of the Regulation and the particular heads of expenditure coming under each clause which, in the opinion of the Council, should be treated as non-votable are detailed below :—

No. of clause	Classes of excluded charges	Heads of expenditure
13 (2) (i) ...	The Palace including the staff and household of His Highness the Maharaja.	11. Palace. 12. General Administration. (1) Staff and household of His Highness the Maharaja. 31. Army (9) Palace Military.
13 (2) (ii) ...	Military Forces of His Highness the Maharaja.	31. Army, All the minor heads under this major head, including, (6) Grass Farms, and (7) Kunigal Stud Farm.
13 (2) (iii) ...	The Pensions of Public servants...	15. Pensions and Allowances. (2) Superannuation and Allowances (3) Compassionate Allowances. (4) Gratuities. (5) Commuted value of Pensions.
13 (2) (iv) (a) ...	Expenditure on matters pertaining to or affecting the relations of His Highness the Maharaja with the Paramount Power or other States.	32. Subsidy to British Government.
13 (2) (iv) (b) ...	Expenditure on matters governed by treaties or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power.	15. Pensions and Allowances. (1) Political Pensions and Retired Allowances. 26. Education. (13) Miscellaneous. (ii) Contribution to the Indian Institute of Science, Bangalore.
13 (2) (v) ...	Interest on loans and charges on account of Sinking Funds guaranteed at the time of raising the loans.	9. Interest on Debt and other Obligations. (1) Interest on Debt. 8. Sinking Funds. Sinking Funds for 7 per cent and 6½ per cent loans. (Sinking Fund for 6½ per cent loan has to be submitted to the vote of the Council as its formation was not specifically guaranteed in the Loan Prospectus.)
13 (2) (vi) ...	Expenditure, of which the amount is prescribed by or under any law.	Nil.

24. The list of non-votable items as proposed above may be graciously approved.

A. R. BANERJI.
12-3-24.

CAMP MYSORE,
12th March 1924.

Order.

25. K. R. W.
13-3-24.

D. O. No. 205 dated 13th March 1924 from the Private Secretary to His Highness to A. R. Banerji Esq., C. S. I., C. I. E., Dewan of Mysore.

I am directed to return File No. C. 596 and to suggest that expenditure incurred under Government House may also be excluded from the purview of the Legislative Council. It may perhaps form an item under "Staff and Household of His Highness the Maharaja."

M. M. I.
14-3-24

26. Financial Secretary may be consulted.

A. R. B.
14-3-24

27. The expenditure incurred under Government House is part of a detailed head under 12 General Administration 6 Reception and Entertainment of Guests. The items of this expenditure are the following:—

		Rs.	
Supervision		3,936	
In-door establishment		3,552	
Out-door establishment		1,680	
Total ...		9,168	Page 92 of the Budget.
Bonus to Government House servants		600	Page 29 do

Part of the expenditure on Travelling Allowances and Contingencies under the same detailed head (page 29 of the Budget) also relates to Government House.

28. If the expenditure on Government House, Mysore, alone should be considered as excluded, the detailed head on page 29 of the Budget will have to be separated into two parts and the part relating to Government House, Mysore, transferred to the minor head 1. "Staff and Household of His Highness the Maharaja". I am not quite sure if the expenditure on Government House strictly falls under the excluded category "The Palace including the Staff and Household of His Highness the Maharaja."

M. N. K.
17-3-24

29. May be considered in Council.

A. R. B.
18-3-24

OPINION OF THE COUNCIL.

30. The cost of reception and entertainment of guests and distinguished persons may be brought under Staff and Household of His Highness and may be made non-votable, *i.e.*, minor head 6 under 12 General Administration may be merged with minor head 1.

A. R. BANERJI,
Dewan of Mysore.

31. Financial Secretary with compliments.

K. M.
21-3-24

32. D. S. N. Put up.

M. N. K.
21-3-24

Submitted to His Highness.

33. The question of excluding from the purview of the Legislative Council, the expenditure under "Government House" referred to in D. O. No. 205 dated 13th March 1924 from the Private Secretary to His Highness was considered by the Council on 20th March 1924. This item of expenditure is a part of that recorded under the head "Reception and Entertainment of Guests" subordinate to the major head "12 General Administration." In view of the nature of the expenditure brought under this minor head, it was considered desirable to make the whole of it non-votable. It is under this head that expenditure on entertainment of guests, including distinguished personages like Viceroys, is recorded. It is undesirable that any part of this expenditure should be made the subject of discussion or voting in the Legislative Council. In view of all these facts, the Council is of opinion that the entire minor head "6. Reception and Entertainment of Guests" be made non-votable by being included under the minor head "1. Staff and Household of His Highness the Maharaja." The distinction now made under minor head No. 6 in regard to Guests' Houses that some of the items of expenditure are under the Chief Secretary, some under the Private

Secretary to His Highness and some under the Huzur Secretary to His Highness need not be maintained and the reference to this distinction may, therefore, be omitted hereafter.

34. I request the gracious approval of His Highness to make the whole of the minor head "Reception and Entertainment of Guests" non-votable, by bringing it under "Staff and Household of His Highness."

A. R. B.
24-3-24.

Order.

K. R. W.
25-3-24.

35. Draft put up may issue.

M. N. K.
28-3-24

Letter No. Ft. 5430—G. F. 207-23-1, dated 31st March 1924 to the Comptroller to Government.

I am directed to state that the following heads of expenditure coming under Section 13 (2) Serial of the Legislative Council Regulation No. XIX of 1923 should be treated as non-votable:—

8. Sinking Funds.
   Sinking Funds for 7 per cent and 6½ per cent Loans.
9. Interest on Debt and other obligations.
   (1) Interest on Debt.
11. Palace.
12. General Administration.
   (1) Staff and household of His Highness the Maharaja.
15. Pensions and allowances. All minor heads under this major head.
26. Education.
   (13) Miscellaneous.
   (ii) Contribution to Indian Institute of Science.
31. Army.
   All the minor heads under this major head including (6) Grass Farms and (7) Kunigal Stud Farm.
32. Subsidy to British Government.

The minor head (6) Reception and Entertainment of Guests, under 12 General Administration should be transferred to the minor head 1. Staff and Household of His Highness the Maharaja. The distinction now made under the former head in regard to Guests' Houses that some of the items of expenditure are under the Chief Secretary, some under the Private Secretary to His Highness and some under the Huzur Secretary to His Highness need not be maintained and the reference to this distinction in the classification of charges may, therefore, be omitted.

Against the non-votable heads of expenditure, major or minor, the word "non-voted" may be printed in the Budget Estimates.

The distinction between the voted and non-voted items of expenditure comes into effect commencing from the Budget Estimates for 1924-25.

Schedule of Demands for Grants.

Number of Demand	Head of Accounts	Amount 1923-24			Reference to pages in detailed estimates
		Expenditure	Refunds of Revenue	Total	
	A. EXPENDITURE CHARGED TO REVENUE.	Rs.	Rs.	Rs.	
1	1. Land Revenue ...	27,27,000	1,52,000	28,79,000	19, 20 & 2
2	2. Forest	15,58,000	15,000	15,73,000	21, 22 & 2
3	3 Excise	1,15,000	1,59,000	5,74,000	23, 24, 3 & 4
4	3a. Income-Tax	76,000	20,000	96,000	24, 4
	4. Stamps	80,000	65,000	1,45,000	24, 4
	5. Registration	1,50,000	1,000	1,51,000	25, 5
5	8. Sinking Funds ...	3,45,000	...	3,45,000	...
	9. Interest	31,30,000	...	31,30,000	26
	13. Muzrai	3,36,000	...	3,36,000	29, 30
	15. Pension and Allowances ...	80,000	...	80,000	32
6	12. General Administration ..	11,91,000	...	11,91,000	27, 29
7	14. Scientific and Miscellaneous	1,00,000	600	1,00,000	30, 31, 6
	7. Supervision of Mines ..	46,400	...	46,400	25, 26
8	16. Stationery and Printing ...	3,27,000	...	3,27,000	32, 33
	17. Miscellaneous ..	3,16,000	30,000	3,46,000	33, 6
	35. Miscellaneous Railway Expenditure.	..	...	...	69
	36. Miscellaneous Electrical Expenditure.	...	...	...	69
9	18. Courts	10,35,000	22,700	10,57,700	34, 35, 7
	Shown under 7 Supervision of Mines.	+25,000	...	+25,000	26
	19. Jails	1,79,000	...	1,79,000	35
10	20. Police	15,99,000	200	15,99,200	36, 37, 7
	Shown under 7 Supervision of Mines.	+1,04,100	...	+1,04,100	26
11	21. Medical	9,88,000	..	9,88,000	37—41
	Shown under 7 Supervision of Mines.	+41,000	..	+41,000	26
	22. Sanitation ..	68,000	..	68,000	42
12	23. Irrigation Works charged to Revenue.	4,32,000	..	4,32,000	43
13	24. Civil Works ..	19,43,000	5,000	19,48,000	44—47, 8
14	28. Industries and Commerce ...	1,63,000	500	1,63,500	63—65, 9
	29. Co-operative Societies	1,12,000	...	1,12,000	66
	27. Agriculture ..	6,72,000	...	6,72,000	58, 63
15	26. Education	42,92,000	3,000	42,95,000	48—57, 8
	Shown under 7 Supervision of Mines.	4,500	..	4,500	26
16	30 Grants for Public Improvements.	3,61,000	..	3,61,000	66
17	XXIV. Railways—				
	2. Working Expenses ...	65,99,000	..	65,99,000	10—11
	3. Surplus Profits ..	64,000	..	64,000	,,
	4. Guaranteed Interest ..	7,66,000	..	7,66,000	,,
18	XXV. Krishnarajasagara Works—				
	2. Working expenses ..	43,000	..	43,000	11—12, 79
	XXVI. Electrical Works Cauvery Power Scheme—				
	2. Working expenses ..	7,90,000	..	7,90,000	12—17
	Depreciation charges ..	5,61,000	..	5,61,000	...
19	and Telephone charges ...	15,000	..	15,000	...
19	XXVIII. Kolar Gold Fields Water Works—				
	2. Working expenses ...	1,39,500	..	1,39,500	18
	3. Depreciation ...	90,500	.	90,500	,,

Schedule of Demands for Grants.

Number of Demand	Heads of Account	Amount 1923-24			Reference to pages in detailed estimates
		Expenditure	Refunds of Revenue	Total	
		Rs.	Rs.	Rs.	
20	XXIX. Industrial Works— Working expenses and Depreciation.	Not shown in Budget for 1923-24.			18
21	Iron Works— Working expenses and Depreciation.	Do.			
22	Reserve at the disposal of Finance Department.	To be fixed in the final stage of Budget.			
	B. CAPITAL WORKS NOT CHARGED TO REVENUE.				
23	37. Railways and Tramways ..	17,00,000	...	17,00,000	..
24	38. Krishnarajasagara Works ...	5,52,000	...	5,52,000	..
	39. Electrical Works ...	14,75,000	...	14,75,000	..
25	41. Iron Works ...	10,00,000	...	10,00,000	..
26	40. Other Works ...	40,000	...	40,000	..
27	Expenditure met from Depreciation Funds— Electrical Department ..	4,31,000	...	4,31,000	...
	Kolar Gold Field ...	80,000	...	80,000	...
	C. DISBURSEMENT OF LOANS AND ADVANCES.				
28	Advances ... Loans ...	No net payments in 1922-23. In cases of net receipts the demand may be for gross disbursement.			